

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF VIRGINIA

Case number (if known)

Chapter 7

Check if this an amended filing

Official Form 201

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Delta Education Systems, Inc.		
2. All other names debtor used in the last 8 years Include any assumed names, trade names and doing business as names	DBA Delta Educational Services, Inc.		
3. Debtor's federal Employer Identification Number (EIN)	54-1859702		
4. Debtor's address	Principal place of business  P.O. Box 1197 Richmond, VA 23218-1197 Number, Street, City, State & ZIP Code  Richmond City County	Mailing address, if different from principal place of business  c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314 P.O. Box, Number, Street, City, State & ZIP Code  Location of principal assets, if different from principal place of business  Number, Street, City, State & ZIP Code	
5. Debtor's website (URL)	www.deltaed.com		
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____		

Debtor Delta Education Systems, Inc.  
Name

**7. Describe debtor's business**

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.

See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.6113**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?** No. Yes.

If more than 2 cases, attach a separate list.

District	When	Case number
District	When	Case number

**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?** No Yes.

List all cases. If more than 1, attach a separate list

Debtor	see Petition Exhibit 1	Relationship
District	When	Case number, if known

Debtor Delta Education Systems, Inc.  
Name \_\_\_\_\_

**11. Why is the case filed in this district?** *Check all that apply:*

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

**Why does the property need immediate attention? (Check all that apply.)**

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other \_\_\_\_\_

**Where is the property?**

Number, Street, City, State & ZIP Code

**Is the property insured?**

No

Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

### Statistical and administrative information

**13. Debtor's estimation of available funds**

*Check one:*

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available to unsecured creditors.

**14. Estimated number of creditors**

1-49

1,000-5,000

25,001-50,000

50-99

5001-10,000

50,001-100,000

100-199

10,001-25,000

More than 100,000

200-999

**15. Estimated Assets**

\$0 - \$50,000

\$1,000,001 - \$10 million

\$500,000,001 - \$1 billion

\$50,001 - \$100,000

\$10,000,001 - \$50 million

\$1,000,000,001 - \$10 billion

\$100,001 - \$500,000

\$50,000,001 - \$100 million

\$10,000,000,001 - \$50 billion

\$500,001 - \$1 million

\$100,000,001 - \$500 million

More than \$50 billion

**16. Estimated Liabilities**

\$0 - \$50,000

\$1,000,001 - \$10 million

\$500,000,001 - \$1 billion

\$50,001 - \$100,000

\$10,000,001 - \$50 million

\$1,000,000,001 - \$10 billion

\$100,001 - \$500,000

\$50,000,001 - \$100 million

\$10,000,000,001 - \$50 billion

\$500,001 - \$1 million

\$100,000,001 - \$500 million

More than \$50 billion

Debtor

Delta Education Systems, Inc.

Name

**Request for Relief, Declaration, and Signatures**

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 7/27/2018  
MM / DD / YYYY

**X** /s/ Martina Hansen

Signature of authorized representative of debtor

**Martina Hansen**

Printed name

Title CEO Delta Education Systems, Inc.

**18. Signature of attorney**

**X** /s/ Peter J. Barrett

Signature of attorney for debtor

Date 7/27/2018

MM / DD / YYYY

Peter J. Barrett 46179

Printed name

Kutak Rock LLP

Firm name

901 East Byrd Street

Suite 1000

Richmond, VA 23219

Number, Street, City, State & ZIP Code

Contact phone 804-644-1700

Email address peter.barrett@kutakrock.com

46179 VA

Bar number and State

**Petition Exhibit 1**

<b>Corporation</b>	<b>EIN</b>	<b>Court</b>
Delta Career Education Corporation	75-3135135	USBC Eastern District of Virginia, Richmond Division
Delta Educational Systems, Inc.	54-1859702	USBC Eastern District of Virginia, Richmond Division
Academy of Court Reporting, Inc.	34-1083484	USBC Eastern District of Virginia, Richmond Division
Atlantic Coast Colleges, Inc.	54-1404068	USBC Eastern District of Virginia, Richmond Division
Berks Technical Institute, Inc.	36-4359439	USBC Eastern District of Virginia, Richmond Division
Creative Circus, Inc.	20-0001026	USBC Eastern District of Virginia, Richmond Division
McCann Education Centers, Inc.	23-2192761	USBC Eastern District of Virginia, Richmond Division
McCann School of Business and Technology, Inc.	72-1132608	USBC Eastern District of Virginia, Richmond Division
Miller-Motte Business College, Inc.	56-1251751	USBC Eastern District of Virginia, Richmond Division
National Career Education, Inc.	94-2963855	USBC Eastern District of Virginia, Richmond Division
Palmetto Technical College, Inc.	54-2006130	USBC Eastern District of Virginia, Richmond Division
Piedmont Business College, Inc.	56-1554202	USBC Eastern District of Virginia, Richmond Division
Southwest Business Colleges, Inc.	84-0743438	USBC Eastern District of Virginia, Richmond Division
The Miami-Jacobs Business College Company	31-0558736	USBC Eastern District of Virginia, Richmond Division

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	)	) Chapter 7
	)	)
DELTA CAREER EDUCATION	)	Case No. 18-_____ (____)
CORPORATION, <i>et al.</i> , <sup>1</sup>	)	)
	)	Joint Administration Requested
Debtor.	)	)
	)	)

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**GLOBAL NOTES AND  
STATEMENT OF LIMITATIONS, METHODOLOGY,  
AND DISCLAIMERS REGARDING THE DEBTORS' SCHEDULES  
OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

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Delta Career Education Corporation and certain of its subsidiaries and affiliates (collectively, the “Debtors”), have filed their Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements”) in the United States Bankruptcy Court for the Eastern District of Virginia (the “Bankruptcy Court”). The Debtors, with the assistance of their legal advisors, prepared the Schedules and Statements in accordance with section 521 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure.

Martina Hansen has signed the Schedules and Statements. Ms. Hansen serves as the Chief Executive Officer of each of the Debtors, is the Debtors’ representative in bankruptcy and is authorized to sign on behalf of the Debtors. In reviewing and signing the Schedules and Statements, Ms. Hansen has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtors and the Debtors’ legal advisors.

In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made every reasonable effort to ensure the accuracy and completeness of the Schedules and Statements, subsequent information or discovery may result in material changes to the Schedules and Statements. As a result, inadvertent errors or omissions may exist. Accordingly, the Debtors and their directors, officers, agents and advisors do not guarantee or warrant the

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<sup>1</sup> The Debtors in these chapter 7 cases, along with the last four digits of each Debtor’s federal tax identification number, include Delta Career Education Corporation (5135); Delta Educational Systems, Inc. (9702); National Career Education, Inc. (3855); Southwest Business Colleges, Inc. (3438); Creative Circus, Inc. (1026); Atlantic Coast Colleges, Inc. (4068); McCann Education Centers, Inc. (2761); Berks Technical Institute, Inc. (9439); McCann School of Business and Technology (2608); Miller-Motte Business College, Inc. (1751); Palmetto Technical College, Inc. (6130); Piedmont Business Colleges, Inc. (4202); Academy of Court Reporting, Inc. (3484); and The Miami-Jacobs Business College Company (9487).

accuracy or completeness of the data that is provided in the Schedules and Statements and shall not be liable for any loss or injury arising out of, or caused in whole or in part by, the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained in the Schedules and Statements.

For the avoidance of doubt, the Debtors and their agents and advisors hereby reserve their rights to amend and supplement the Schedules and Statements as may be necessary or appropriate, but expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided in the Schedules and Statements or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law.

In no event shall the Debtors or their directors, officers, agents, attorneys, and financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their directors, officers, agents, attorneys, and financial advisors are advised of the possibility of such damages.

### **Global Notes and Overview of Methodology**

1. **Description of Case.** On July 26 and 27, 2018 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 7 of the Bankruptcy Code. Each Debtor has filed its own Schedules and Statements. The information provided in the Schedules and Statements, except as otherwise noted, is reported as of the Petition Date. A corporate organizational chart is appended to these global notes (the “Global Notes”). Delta Career Education Corporation and Delta Educational Systems, Inc. serve as holding companies for the other twelve debtors.
2. **Global Notes Control.** These Global Notes pertain to and comprise an integral part of each of the Debtors’ Schedules and Statements and should be referenced in connection with any review thereof. In the event that the Schedules and Statements conflict with the Global Notes, the Global Notes shall control.
3. **Reservations and Limitations.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements. However, as noted above, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and supplement the Schedules and Statements as may be necessary or appropriate but do not undertake any obligation to do so, except as required by applicable law. Nothing contained in the Schedules and Statements constitutes a waiver of any of the Debtors’ rights or an admission of any kind with respect to these chapter 7 cases. Any specific reservation of rights contained elsewhere in these Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.
  - (a) **No Admission.** Nothing contained in the Schedules and Statements or the Global Notes is intended to be or should be construed as an admission or stipulation of the validity of any claim against the Debtors or any assertion made.

(b) **Recharacterization and Classifications.** Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.

For the avoidance of doubt, listing (i) a claim on Schedule D as “secured,” (ii) a claim on Schedule E/F as “priority” or “unsecured,” or (iii) a contract on Schedule G as “executory” or “unexpired” does not constitute an admission by the Debtors of the legal rights of the claimant or contract counterparty or a waiver of any rights to recharacterize or reclassify such claim or contract.

(c) **Claims Description.** Any failure to designate a claim on a given Debtor’s Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by such Debtor that such amount is not “disputed,” “contingent,” or “unliquidated.” Moreover, listing a claim does not constitute an admission of liability by the Debtors. The Debtors reserve all rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.

(d) **Estimates and Assumptions.** The preparation of the Schedules and Statements required the Debtors to make reasonable estimates and assumptions with respect to the reported amounts, including but not limited to amounts of assets and liabilities, the amount of contingent assets and contingent liabilities on the date of filing the Schedules and Statements, and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ materially from such estimates.

(e) **Causes of Action.** Despite reasonable efforts, the Debtors may not have identified and/or set forth all of their causes of action (filed or potential) against third parties as assets in their Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. Nothing in these Global Notes or the Schedules and Statements should be construed as a waiver of any such causes of action.

(f) **Intellectual Property Rights.** Exclusion of any intellectual property should not be construed as an admission that such intellectual property rights have been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property should not be construed as an admission that such intellectual property rights have not been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction.

(g) **Employees.** All employees were employed and paid by Delta Career Education Corporation.

4. **Transaction.** On January 18, 2018, STVT-AAI Education, Inc. (d/b/a Ancora Education) acquired certain assets from the Debtors, including campuses operating under the names of Berks Technical Institute, McCann School of Business and Technology, Miller-Motte College, Miller Motte Technical College and Creative Circus as well as certain campuses that offered professional truck driver training under the name of International Schools (the “Transaction”).<sup>2</sup> Following the closing of the Transaction, the Debtors began the wind-down of their remaining assets, which wind-down has now been completed. In connection with the wind down, the Debtors closed all remaining leased locations and, except as specifically set forth in the Schedules and Statements, disposed of the remaining assets located at such leased locations, primarily by donating those assets to local schools or charities such as Goodwill. Where donation was unavailable or impractical, certain assets were disposed of as waste. A very small number of items were sold. In those instances where a sale was conducted, the funds received were deposited into the Debtors’ bank accounts. As part of the wind down, the Debtors ceased business operations and, as of the Petition Date, the Debtors have no office locations. The Alexandria, Virginia mailing address noted on the petitions and in the Schedules and Statements is not an office or location of the Debtors but is a mail box at The UPS Store in Alexandria, Virginia used by the Debtors to receive mail. In addition, the Debtors’ registered agents for service of process have resigned or were terminated following the Transaction, thereby implicating Va. Code § 12.1-19.1.
  5. **Methodology.Basis of Presentation.** The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”) nor are they intended to be fully reconciled to the financial statements of the Debtors. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment. The Schedules and Statements reflect the Debtors’ reasonable efforts to report the assets and liabilities of the Debtors on an unconsolidated basis.
- (b) **Duplication.** Certain of the Debtors’ assets, liabilities, and prepetition payments may properly be disclosed in response to multiple parts of the Statements and Schedules. To the extent these disclosures would be duplicative, the Debtors have determined to only list such assets, liabilities, and prepetition payments once.
  - (c) **Net Book Value.** Current market valuations for individual items of property and other assets are neither maintained by, nor readily available to, the Debtors. Accordingly, unless otherwise indicated, the Debtors’ Schedules and Statements reflect net book values as of June, 2018. Market values may vary—at some times materially—from net book values. Assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements or are listed with a zero-dollar value, as such assets have no net book

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<sup>2</sup> The Amended and Restated Asset Purchase Agreement executed in connection with the Transaction and related documents are available for inspection by the Chapter 7 Trustee.

value. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset and any such omission does not constitute a waiver of any rights with respect to such asset.

- (d) **Property and Equipment.** Unless otherwise indicated, owned property and equipment are valued at net book value. Nothing in the Schedules and Statements is, or should be construed as, an admission as to the determination of the legal status of any lease (including whether any lease is a true lease or a financing arrangement).
- (e) **Unknown Amounts.** The description of an amount as “unknown” is not intended to reflect upon the materiality of such amount.
- (f) **Totals.** All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- (g) **Credits and Adjustments.** The claims of individual creditors are listed as the amounts entered on the Debtors’ books and records and may not reflect credits or other adjustments due from such creditors to the Debtors.
- (h) **Intercompany Claims.** Following the Transaction, the Debtors’ books and records have not been fully updated and reconciled. Intercompany claims, which may be debt or equity, in some instances are not reported on Statement 4, Schedule A/B, and Schedule E/F because such intercompany claims are not evident per the Debtors’ books and records.
- (i) **Guarantees and Other Secondary Liability Claims.** The Debtors have exercised reasonable efforts to locate and identify guarantors in their executory contracts, unexpired leases, financings, and other such agreements. The Debtors may have inadvertently omitted guarantors embedded in their contractual agreements and may identify additional guarantors as they continue to review their books and records and contractual agreements. The Debtors reserve their right, but are not required, to amend the Schedules and Statements if additional guarantors are identified.
- (j) **Excluded Assets and Liabilities.** The Debtors have excluded certain categories of assets and liabilities from the Schedules and Statements, including, but not limited to: certain deferred charges, accounts, or reserves recorded only for purposes of complying with the requirements of GAAP; deferred revenue accounts; and certain accrued liabilities. Other immaterial assets and liabilities may also have been excluded.
- (k) **Liens.** The property and equipment listed in the Schedules and Statements are presented without consideration of any liens.
- (l) **Setoffs.** The Debtors may have incurred setoffs and net payments in the ordinary course of business. Such setoffs and nettings may occur due to a variety of transactions or disputes. Although such setoffs and other similar rights may have

been accounted for when scheduling certain amounts, these setoffs are not independently accounted for and, as such, are or may be excluded from the Debtors' Schedules and Statements. In addition, some amounts listed in the Schedules and Statements may have been affected by setoffs or nettings by third parties of which the Debtors are not yet aware.

6. **Specific Schedules Disclosures.**

- (a) **Schedule A/B, Parts 1 and 2 – Cash and Cash Equivalents; Deposits and Prepayments.** The Debtors' cash balances are listed as of the Petition Date.
- (b) **Schedule A/B, Part 4 – Investments; Non-Publicly Traded Stock and Interests in Incorporated and Unincorporated Businesses, including any Interest in an LLC, Partnership, or Joint Venture.** Ownership interests in subsidiaries have been listed in Schedule A/B, Part 4, as \$0 because those subsidiaries have also filed voluntary petitions under chapter 7 of the Bankruptcy Code.
- (c) **Schedule A/B, Part 7 – Office Furniture, Fixtures and Equipment; and Collectibles.** See Note No. 4 above.
- (d) **Schedule A/B, Part 9 – Real Property.** Following the Transaction, the Debtors moved out of their leased locations and returned such locations to their respective landlords. A list of the Debtors' prior leased locations is available for inspection.
- (e) **Schedule A/B, Part 10 – Intangibles and Intellectual Property.** The Debtors have retained certain student records in the ordinary course of business subject to a privacy policy and document retention protocol.
- (f) **Schedule A/B, Part 11 – All Other Assets.** Dollar amounts are presented net of impairments and other adjustments.

***Other Contingent and Unliquidated Claims or Causes of Action of Every Nature, including Counterclaims of the Debtors and Rights to Setoff Claims.*** In the ordinary course of business, the Debtors may have accrued certain rights to counter-claims, cross-claims, setoffs, and refunds with third-parties. Because certain of these claims are unknown to the Debtors and not quantifiable as of the Petition Date, they may not be listed on Schedule A/B, Part 11.

***Interests in Insurance Policies or Annuities.*** A list of the Debtors' insurance policies and related information is available to the Trustee, creditors or other parties in interest. The Debtors believe there is little or no cash value to the vast majority of such insurance policies.

***Tax Refunds and Unused Net Operating Losses (NOLs).*** Because the Debtors' federal returns are filed on a consolidated basis, the federal NOL is only reported on the Schedules of Delta Career Education Corporation. In addition, the Debtors, in the ordinary course of business, have used refunds from one tax year to pre-pay certain taxes, such as franchise taxes, for the following year. These prepayments

may result, once the tax returns for fiscal year 2017 are completed, in one or more refunds in undetermined amounts.

***Other Property of any Kind Not Already Listed.*** The Debtors have an interest under (i) that certain Commercial Surety General Indemnity Agreement, dated September 9, 2013, between RLI Corp. and the Debtors, and (ii) that certain Agreement of Indemnity Commercial Bond, dated July 13, 2010, between International Fidelity Insurance Company and the Debtors (collectively, clauses (i) and (ii) the “Contracts”). The Debtors also have an interest in and to certain funds and proceeds from the Contracts held by providers of the surety bonds under the Contracts. The Debtors’ interest in such Contracts, funds and the proceeds therefrom is limited to the extent set forth in that certain Escrow Agreement, dated January 18, 2018, by and between certain of the Debtors, Ancora Intermediate Holdings, LLC and Citibank, N.A. as well as certain other agreements executed in connection with the Transaction.

(g) **Schedule D – Creditors Who Have Claims Secured by Property.**

The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable agreements and other related relevant documents is necessary for a complete description of the collateral and to determine the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. In certain instances, a Debtor may be a co-obligor or guarantor with respect to scheduled claims of another Debtor and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities.

Field Point Agency Services, Inc. (the “Secured Agent”) as the administrative agent under that certain Amended and Restated Credit Agreement (the “Credit Agreement”), dated November 22, 2016, has a secured and perfected lien on substantially all assets of the Debtors. The amounts set forth as outstanding under the Debtors’ prepetition loan facilities reflect approximate amounts as of the Petition Date.

(h) **Schedule E/F – Creditors Who Have Unsecured Claims.**

***Part 2 - Creditors with Nonpriority Unsecured Claims.*** The liabilities identified in Schedule E/F, Part 2, are derived from the Debtors’ books and records. The Debtors made a reasonable attempt to set forth their unsecured obligations, although the actual amount of claims against the Debtors may vary from those liabilities represented on Schedule E/F, Part 2. The listed liabilities may not reflect the correct amount of any unsecured creditor’s allowed claims or the correct amount of all unsecured claims.

Schedule E/F, Part 2, reflects certain prepetition amounts owing to counterparties to executory contracts and unexpired leases. Schedule E/F, Part 2, does not include

claims that may arise in connection with the rejection or termination of any executory contracts or unexpired leases.

In many cases, the claims listed on Schedule E/F, Part 2, arose, accrued, or were incurred on various dates or on a date or dates that are unknown to the Debtors or are subject to dispute. Where the determination of the date on which a claim arose, accrued, or was incurred would be unduly burdensome, the Debtors have not listed a specific date or dates for such claim.

As of the time of filing of the Schedules and Statements, the Debtors had not received all invoices for payables, expenses, and other liabilities that may have accrued prior to the Petition Date. Accordingly, the information contained in Schedules D and E/F may be incomplete. The Debtors reserve their right to, but undertake no obligations to, amend Schedules D and E/F if and as they receive such invoices.

The Secured Agent also would have an unsecured deficiency claim to the extent that the value of the collateral does not cover the amounts due under the Credit Agreement.

- (i) **Schedule G – Executory Contracts and Unexpired Leases.** While reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred.

Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. Certain of the leases and contracts listed on Schedule G may contain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as supplemental agreements and letter agreements, which documents may not be set forth in Schedule G.

In some cases, the same supplier or provider may appear multiple times in Schedule G. Multiple listings, if any, reflect distinct agreements between the Debtors and such supplier or provider.

The listing of any contract on Schedule G does not constitute an admission by the Debtors as to the validity of any such contract. Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease.

## 7. Specific Statements Disclosures.

- (a) **Statements, Part 1, Question 1 – Income and Gross Revenue.** Amounts are listed for the current fiscal year through June 30, 2018, the normal end of the

Debtors' fiscal year, rather than the Petition Date. Since the Debtors' operations ceased at the end of May 2018, with one single exception, the Debtors did not receive any material revenue from the date of reporting through the Petition Date. On July 2, 2018, Delta Educational Systems, Inc. received a wire transfer in the amount of \$500,000 in connection with the termination of certain surety bonds following the cessation of operations as set forth in more detail in the documents related to the Transaction. Finally, tuition and bookstore revenue, included in the total revenue amounts, are reported on a net basis, tracking with the Debtors' audited financial statements.

(b) **Statements, Part 2, Questions 3 and 4 – Payments to Certain Creditors.**

The payments to creditors and insiders listed in response to Questions 3 and 4 on each of the Debtors' Statements reflect only payments made directly by that Debtor.

Because of the centralized nature of the Debtors' cash management system, the Debtors have not disclosed intercompany activity that took place between the Debtors' various accounts at Bank of America. All other intercompany activity has been disclosed. The Debtors will make the Bank of America account statements, along with bank account reconciliations, available for inspection by the Trustee, the United States Trustee, creditors and parties in interest. In addition, certain payments may be listed in other portions of the Statements and may not be duplicated herein.

(c) **Statements, Part 4, Question 9 – Certain Gifts and Charitable Contributions.** See Note No. 4 above.

(d) **Statements, Part 5, Question 10 – Certain Losses.** Given the scale of the Debtors' prior business, certain losses cannot be tracked by the Debtors with complete accuracy. As such, only known losses have been included in the listing.

(e) **Statements, Part 6, Question 13 – Other Transfers.** See Note No. 4 above.

(f) **Statements, Part 7, Question 14 – Previous Addresses.** Leased school locations were used by certain Debtors during the last three years and those leases may be disclosed on Schedule G. The previous addresses disclosed in response to Question 14 are corporate locations, as opposed to leased school locations, that have, at relevant times, been used by the Debtors in the three years prior to the Petition Date. The Debtors' mailing address of 107 S West Street, Ste. 823 (c/o The UPS Store), Alexandria, VA 22314 is a mail box at The UPS Store in Alexandria, Virginia used by the Debtors to receive mail and such address is not an office or location of the Debtors.

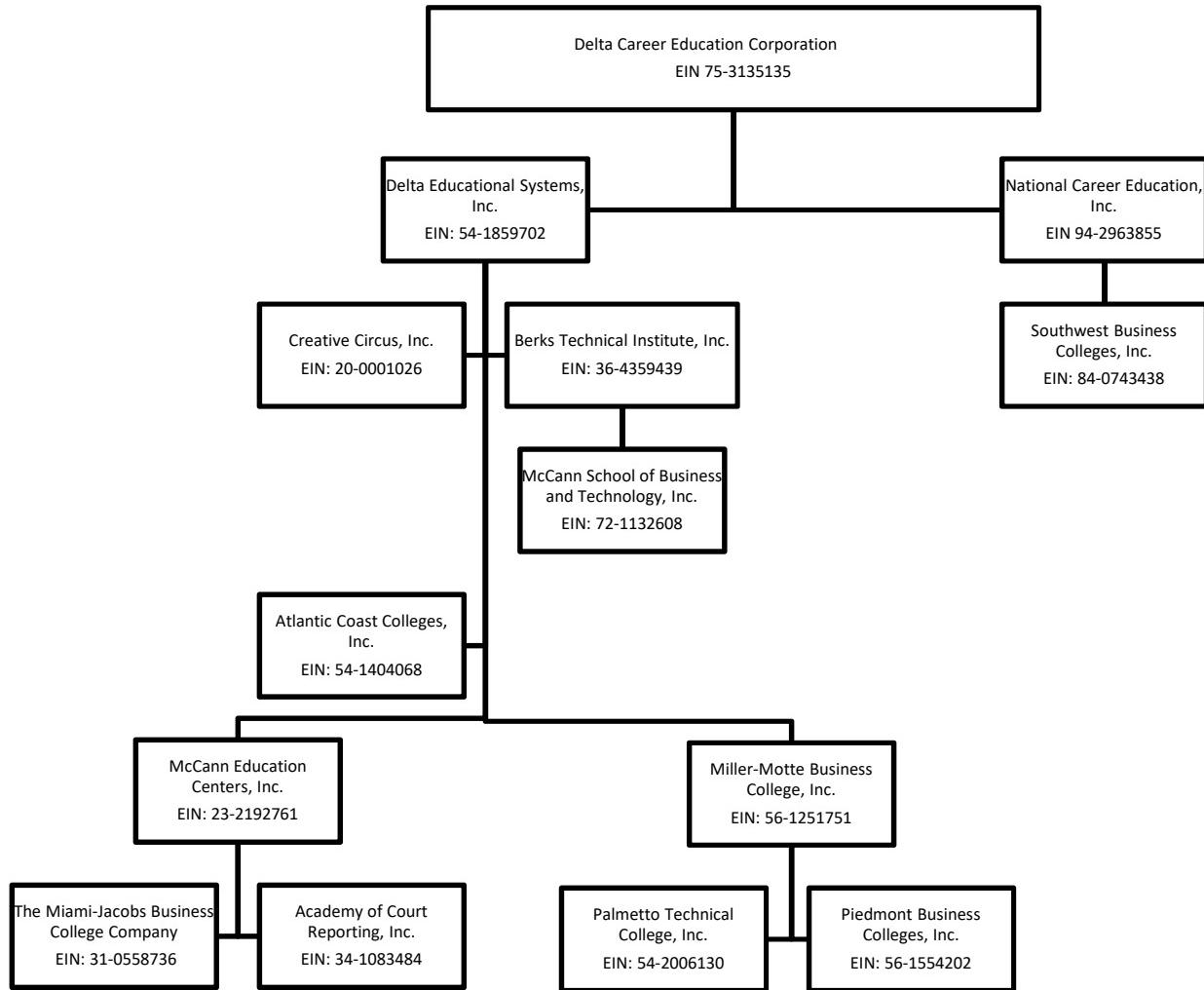
(g) **Statements, Part 13, Question 26 – Books, Records, and Financial Statements.** The Debtors have used their best efforts to disclose the identities of certain parties, such as banks, auditors, potential investors, vendors, and financial advisors who have received financial statements. However, the Debtors do not maintain

complete lists or other records tracking such disclosures. Therefore, the Debtors may have not provided full lists of these parties in their responses to Question 26.

- (h) **Statements, Part 13, Question 28 – Current Partners, Officers, Directors, and Shareholders.** Delta Career Education Corporation incorporates by reference the *List of Equity Security Holders* filed as part of its Voluntary Petition. In addition, the Debtors have listed only entities that are the direct owners of an individual Debtor.
- (i) **Statements, Part 13, Question 30 – Payments, Distributions, or Withdrawals Credited or Given to Insiders.** Distributions by the Debtors to their directors, officers and shareholders are provided in response to Questions 3 and 4. Certain directors and executive officers of one debtor are also directors and executive officers of certain of the other debtors. To the extent payments to such individuals are not listed in the response to Questions 3 and 4 on the Statements for such other debtors, they did not receive payment for their services as directors or executive officers of these entities. Certain of the Debtors' directors and executive officers received distributions net of tax withholdings in the year preceding the Petition Date. The amounts listed under Questions 3 and 4 reflect the gross amounts paid to such directors and executive officers rather than the net amounts after deducting for tax withholdings.

- 8. **Disclosure of Compensation of Attorney for Debtors.** Following the consummation of the Transaction, certain funds were transferred to, deposited with or remained in accounts controlled by Delta Career Education Corporation for its benefit and the benefit of the other Debtors in order to fund the Debtors' wind down. Kutak Rock LLP ("Kutak Rock"), as counsel for the Debtors, received a retainer in the aggregate amount of \$270,000, or \$19,285.71 per Debtor. Prior to the Petition Date, Kutak Rock applied \$186,328.74 (\$13,309.20 per Debtor) of this amount to outstanding pre-petition invoices. The balance, \$83,671.26 (\$5,976.52 per Debtor), was accepted as an advanced fixed fee by Kutak Rock for its services to the Debtors. The Debtors also advanced to Kutak Rock chapter 7 filing fees totaling \$4,690.00 (\$335 per Debtor).

### **Corporate Organizational Chart**



Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

**Official Form 206Sum  
Summary of Assets and Liabilities for Non-Individuals**

12/15

**Part 1: Summary of Assets**

**1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

**1a. Real property:**

Copy line 88 from *Schedule A/B*..... \$ 0.00

**1b. Total personal property:**

Copy line 91A from *Schedule A/B*..... \$ 1,447,716.25

**1c. Total of all property:**

Copy line 92 from *Schedule A/B*..... \$ 1,447,716.25

**Part 2: Summary of Liabilities**

**2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ 15,459,239.64

**3. Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

**3a. Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ 0.00

**3b. Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ 0.00

**4. Total liabilities** .....

Lines 2 + 3a + 3b

\$ 15,459,239.64

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206A/B

### Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents**

1. Does the debtor have any cash or cash equivalents?

No. Go to Part 2.

Yes Fill in the information below.

**All cash or cash equivalents owned or controlled by the debtor**

**Current value of  
debtor's interest**

3. **Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm) Type of account

Last 4 digits of account  
number

3.1. <u>Bank of America</u>	<u>Operating Account</u>	<u>5010</u>	<u>\$27,595.21</u>
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4. **Other cash equivalents (Identify all)**

5. **Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

<u>\$27,595.21</u>
--------------------

**Part 2: Deposits and Prepayments**

6. Does the debtor have any deposits or prepayments?

No. Go to Part 3.

Yes Fill in the information below.

7. **Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

7.1. <u>Idera Inc. - SQL Safe</u>	<u>\$12,008.65</u>
-----------------------------------	--------------------

7.2. <u>Idera Inc. - SQL Diagnostic Manager</u>	<u>\$2,585.96</u>
---	-------------------

7.3. <u>Salesforce.com - Call Center</u>	<u>\$85,877.62</u>
--	--------------------

Debtor Delta Education Systems, Inc.  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

7.4.	Salesforce.com - Marketing Cloud	\$96,262.27
7.5.	ESI - Microsoft Agreement	\$118,084.06
7.6.	ESI - CISCO SmartNet	\$59,147.44
7.7.	Lexmark - Jadu/Perceptive	\$5,186.05
7.8.	ESI - Sophos Endpoint	\$12,917.26
7.9.	ESI - VMware	\$27,412.96
7.10	Solarwinds	\$8,552.29
7.11	Bomgar Corp. - Maintenance	\$8,481.70
7.12	Citrix Systems, Inc. - NetSclaer	\$49,087.74
7.13	Onix Networking - Google Apps	\$101,162.90
7.14	Onix Networking - Chrome Management	\$16,515.85
7.15	BMC Software - Remedyforce	\$20,934.19
8.	<b>Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent</b> Description, including name of holder of prepayment	
8.1.	Wonderlic Tests	\$9,657.10

Debtor Delta Education Systems, Inc.  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

8.2.	<u>SmarterServices</u>	\$16,344.07
8.3.	<u>Springshare LLC - Library Subscription</u>	\$3,023.81
8.4.	<u>Parchment</u>	\$18,548.36
8.5.	<u>Boomi Inc. - AtomSphere</u>	\$26,632.02
8.6.	<u>NASFAA Dues</u>	\$3,325.01
8.7.	<u>AlaCard One - Gift card shells</u>	\$2,065.00
8.8.	<u>Comdata - Gas, CDL Trucks</u>	\$24,208.03
8.9.	<u>Cooley LLP - Legal Retainer</u>	\$74,907.00
8.10	<u>LinkedIn - Recruiting Fees</u>	\$6,128.79
8.11	<u>CDW Government - Chromebooks</u>	\$432,512.73
8.12	<u>CDW Government - Google Chrome</u>	\$46,291.73
8.13	<u>Library &amp; Information Resources</u>	\$105,072.35
8.14	<u>iParadigms - Turnitin</u>	\$27,012.10
9.	<b>Total of Part 2.</b> Add lines 7 through 8. Copy the total to line 81.	\$1,419,945.04

Debtor Delta Education Systems, Inc.  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

**Part 3: Accounts receivable**

10. Does the debtor have any accounts receivable?

- No. Go to Part 4.  
 Yes Fill in the information below.

**Part 4: Investments**

13. Does the debtor own any investments?

- No. Go to Part 5.  
 Yes Fill in the information below.

		Valuation method used for current value	Current value of debtor's interest
14.	<b>Mutual funds or publicly traded stocks not included in Part 1</b> Name of fund or stock:		
15.	<b>Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture</b> Name of entity:	% of ownership	
15.1.	Creative Circus, Inc.	100 %	\$0.00
15.2.	Berks Technical Institute, Inc.	100 %	\$0.00
15.3.	Atlantic Coast Colleges, Inc.	100 %	\$0.00
15.4.	McCann Education Centers, Inc.	100 %	\$0.00
15.5.	Miller-Motte Business College, Inc.	100 %	\$0.00
16.	<b>Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1</b> Describe:		
17.	<b>Total of Part 4.</b> Add lines 14 through 16. Copy the total to line 83.		\$0.00

**Part 5: Inventory, excluding agriculture assets**

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.  
 Yes Fill in the information below.

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.

Debtor Delta Education Systems, Inc.  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

Yes Fill in the information below.

**Part 7: Office furniture, fixtures, and equipment; and collectibles**

**38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**

No. Go to Part 8.

Yes Fill in the information below.

**Part 8: Machinery, equipment, and vehicles**

**46. Does the debtor own or lease any machinery, equipment, or vehicles?**

No. Go to Part 9.

Yes Fill in the information below.

**Part 9: Real property**

**54. Does the debtor own or lease any real property?**

No. Go to Part 10.

Yes Fill in the information below.

**Part 10: Intangibles and intellectual property**

**59. Does the debtor have any interests in intangibles or intellectual property?**

No. Go to Part 11.

Yes Fill in the information below.

**Part 11: All other assets**

**70. Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

No. Go to Part 12.

Yes Fill in the information below.

Current value of  
debtor's interest

71. **Notes receivable**

Description (include name of obligor)

72. **Tax refunds and unused net operating losses (NOLs)**

Description (for example, federal, state, local)

State of Pennsylvania

Tax year 2016

\$176.00

73. **Interests in insurance policies or annuities**

74. **Causes of action against third parties (whether or not a lawsuit has been filed)**

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

76. **Trusts, equitable or future interests in property**

77. **Other property of any kind not already listed** Examples: Season tickets, country club membership

Debtor Delta Education Systems, Inc.  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$176.00

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

- No  
 Yes

Debtor Delta Education Systems, Inc.  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

Part 12: **Summary**

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. <b>Cash, cash equivalents, and financial assets.</b> <i>Copy line 5, Part 1</i>	\$27,595.21	
81. <b>Deposits and prepayments.</b> <i>Copy line 9, Part 2.</i>	\$1,419,945.04	
82. <b>Accounts receivable.</b> <i>Copy line 12, Part 3.</i>	\$0.00	
83. <b>Investments.</b> <i>Copy line 17, Part 4.</i>	\$0.00	
84. <b>Inventory.</b> <i>Copy line 23, Part 5.</i>	\$0.00	
85. <b>Farming and fishing-related assets.</b> <i>Copy line 33, Part 6.</i>	\$0.00	
86. <b>Office furniture, fixtures, and equipment; and collectibles.</b> <i>Copy line 43, Part 7.</i>	\$0.00	
87. <b>Machinery, equipment, and vehicles.</b> <i>Copy line 51, Part 8.</i>	\$0.00	
88. <b>Real property.</b> <i>Copy line 56, Part 9.....&gt;</i>		\$0.00
89. <b>Intangibles and intellectual property.</b> <i>Copy line 66, Part 10.</i>	\$0.00	
90. <b>All other assets.</b> <i>Copy line 78, Part 11.</i>	+ \$176.00	
91. <b>Total.</b> Add lines 80 through 90 for each column	\$1,447,716.25	+ 91b. \$0.00
92. <b>Total of all property on Schedule A/B.</b> Add lines 91a+91b=92		\$1,447,716.25

## Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

 Check if this is an amended filing

## Official Form 206D

**Schedule D: Creditors Who Have Claims Secured by Property**

12/15

Be as complete and accurate as possible.

## 1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

**Part 1: List Creditors Who Have Secured Claims**

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim	Column B Value of collateral that supports this claim
2.1	<p>Field Point Agency Services, Inc. Creditor's Name</p> <p>80 Field Point Road, Ste. 101 Greenwich, CT 06830 Creditor's mailing address</p> <p>Creditor's email address, if known</p> <p>Date debt was incurred 11/22/2016</p> <p>Last 4 digits of account number</p> <p>Do multiple creditors have an interest in the same property?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.</p>	<p>Describe debtor's property that is subject to a lien All assets</p> <p>Describe the lien UCC-1</p> <p>Is the creditor an insider or related party?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p> <p>Is anyone else liable on this claim?  <input type="checkbox"/> No  <input checked="" type="checkbox"/> Yes. Fill out Schedule H: Codebtors (Official Form 206H)</p> <p>As of the petition filing date, the claim is: Check all that apply  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p>	<p>\$15,459,239.64</p> <p>Unknown</p>

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$15,459,239.  
64**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did you enter the related creditor?

Last 4 digits of account number for this entity

Marblegate Special Opportunities  
Master Fund, L.P.  
80 Field Point Road, Ste. 101  
Greenwich, CT 06830

Line 2.1

## Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

 Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

**Part 1: List All Creditors with PRIORITY Unsecured Claims**

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- No. Go to Part 2.  
 Yes. Go to line 2.

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	<b>Nonpriority creditor's name and mailing address</b> Baltimore County c/o Baltimore County Attorney 400 Washington Avenue Towson, MD 21204  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> _____ <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.2	<b>Nonpriority creditor's name and mailing address</b> Berks County c/o Berks County Solicitor 633 Court Street, 13th Floor Reading, PA 19601  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> _____ <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.3	<b>Nonpriority creditor's name and mailing address</b> Borough of Carlisle c/o Carlisle Borough Attorney 53 W South Street Carlisle, PA 17013  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> _____ <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.4	<b>Nonpriority creditor's name and mailing address</b> Borough of Catasauqua c/o Lehigh County Attorney 455 Hamilton Street Allentown, PA 18101  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> _____ <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Debtor	Delta Education Systems, Inc. Name	Case number (if known)	
3.5	<b>Nonpriority creditor's name and mailing address</b> Borough of Hanover c/o York County Attorney 45 N George Street York, PA 17401  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.6	<b>Nonpriority creditor's name and mailing address</b> Borough of West Goshen c/o Chester County District Attorney 201 W Market Street, #4450 West Chester, PA 19382  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.7	<b>Nonpriority creditor's name and mailing address</b> Borough of Wyomissing c/o Wyomissing Attorney 22 Reading Boulevard Wyomissing, PA 19610-2083  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.8	<b>Nonpriority creditor's name and mailing address</b> Bucks County c/o Bucks County District Attorney 100 N. Main Street Doylestown, PA 18901  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.9	<b>Nonpriority creditor's name and mailing address</b> Chester County c/o Chester County Attorney 201 W. Market Street, Suite 4450 West Chester, PA 19380-0989  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.10	<b>Nonpriority creditor's name and mailing address</b> City of Cincinnati c/o Cincinnati City Attorney 801 Plum Street Cincinnati, OH 45202  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.11	<b>Nonpriority creditor's name and mailing address</b> City of Columbus c/o Columbus City Attorney 77 North Front Street Columbus, OH 43215  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc.

Case number (if known)

3.12	<b>Nonpriority creditor's name and mailing address</b> City of Dayton c/o Dayton City Attorney 101 W. Third Street Dayton, OH 45402  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.13	<b>Nonpriority creditor's name and mailing address</b> City of Granville c/o Licking County Attorney 20 S. Second Street Newark, OH 43055  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.14	<b>Nonpriority creditor's name and mailing address</b> City of Hazelton c/o Luzerne County Attorney 200 N River Street Wilkes Barre, PA 18711  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.15	<b>Nonpriority creditor's name and mailing address</b> City of Pottsville c/o Schuylkill County Attorney 401 N 2nd Street Pottsville, PA 17901  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.16	<b>Nonpriority creditor's name and mailing address</b> City of Springboro c/o Warren County Attorney 500 Justice Drive Lebanon, OH 45036  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.17	<b>Nonpriority creditor's name and mailing address</b> City of Sunbury c/o Sunbury City Attorney 225 Market Street Sunbury, PA 17801  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.18	<b>Nonpriority creditor's name and mailing address</b> City of Troy c/o Miami County Attorney 201 W. Main Street, 2nd Floor Troy, OH 45373  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Name	Delta Education Systems, Inc.	Case number (if known)	
3.19	<b>Nonpriority creditor's name and mailing address</b> County of Anne Arundel c/o Anne Arundel County Attorney Heritage Complex, 2660 Riva Road Annapolis, MD 21404  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.20	<b>Nonpriority creditor's name and mailing address</b> County of Montgomery c/o Montgomery County Attorney 2 E. Airy Street Norristown, PA 19401  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.21	<b>Nonpriority creditor's name and mailing address</b> Cumberland County c/o Cumberland County District Attorney 1 Courthouse Square, Room 202 Carlisle, PA 17013  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.22	<b>Nonpriority creditor's name and mailing address</b> District of Columbia c/o District of Columbia Attorney 555 4th Street, NW Washington, DC 20530  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.23	<b>Nonpriority creditor's name and mailing address</b> Internal Revenue Service 400 N. 8th Street P.O. Box 76 Richmond, VA 23219  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.24	<b>Nonpriority creditor's name and mailing address</b> Lehigh County c/o Lehigh County Attorney 455 Hamilton Street Allentown, PA 18101  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.25	<b>Nonpriority creditor's name and mailing address</b> Luzerne County c/o Luzerne County Attorney 200 North River Street Wilkes Barre, PA 18711  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc.

Case number (if known)

3.26	<b>Nonpriority creditor's name and mailing address</b> Newton Township c/o Bucks County District Attorney 100 N. Main Street Doylestown, PA 18901  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.27	<b>Nonpriority creditor's name and mailing address</b> Perkiomen Valley School District 3 Iron Bridge Drive Collegeville, PA 19426  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.28	<b>Nonpriority creditor's name and mailing address</b> Schuylkill County c/o Schuylkill County Attorney 401 N 2nd Street Pottsville, PA 17901  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.29	<b>Nonpriority creditor's name and mailing address</b> State of Alabama c/o Alabama Attorney General P.O. Box 300152 Montgomery, AL 36130-0152  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.30	<b>Nonpriority creditor's name and mailing address</b> State of Arizona c/o Arizona Attorney General 2005 N. Central Avenue Phoenix, AZ 85004  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.31	<b>Nonpriority creditor's name and mailing address</b> State of California c/o California Attorney General 600 W. Broadway 1800 San Diego, CA 92101  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.32	<b>Nonpriority creditor's name and mailing address</b> State of Colorado c/o Colorado Attorney General 1300 Broadway, 7th Floor Denver, CO 80203  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor	Delta Education Systems, Inc. Name	Case number (if known)	
3.33	<b>Nonpriority creditor's name and mailing address</b> State of Florida c/o Florida Attorney General The Capitol PL-01 Tallahassee, FL 32399-1050  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.34	<b>Nonpriority creditor's name and mailing address</b> State of Georgia c/o Georgia Attorney General 40 Capitol Square, SW Atlanta, GA 30334  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.35	<b>Nonpriority creditor's name and mailing address</b> State of Illinois c/o Illinois Attorney General 100 W. Randolph St., 12th Floor Chicago, IL 60601  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.36	<b>Nonpriority creditor's name and mailing address</b> State of Iowa c/o Iowa Attorney General 1305 E Walnut Street, #2 Des Moines, IA 50319  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.37	<b>Nonpriority creditor's name and mailing address</b> State of Kansas c/o Kansas Attorney General 3635 SW Avalon Lane Topeka, KS 66604  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.38	<b>Nonpriority creditor's name and mailing address</b> State of Louisiana c/o Louisiana Attorney General 1885 N 3rd Street Baton Rouge, LA 70802  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.39	<b>Nonpriority creditor's name and mailing address</b> State of Maryland c/o Maryland Attorney General 200 Saint Paul Street Baltimore, MD 21202  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Name	Delta Education Systems, Inc.	Case number (if known)	
3.40	<b>Nonpriority creditor's name and mailing address</b> State of Michigan c/o Michigan Attorney General 525 W Ottawa Street Lansing, MI 48933  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.41	<b>Nonpriority creditor's name and mailing address</b> State of Mississippi c/o Mississippi Attorney General 550 High Street Jackson, MS 39201  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.42	<b>Nonpriority creditor's name and mailing address</b> State of Montana c/o Montana Attorney General 215 N Sanders Street Helena, MT 59601  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.43	<b>Nonpriority creditor's name and mailing address</b> State of Nevada c/o Nevada Attorney General 100 N Carson Street Carson City, NV 89701  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.44	<b>Nonpriority creditor's name and mailing address</b> State of New Mexico c/o New Mexico Attorney General 408 Galistero Street, Villagra Building Santa Fe, NM 87501  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.45	<b>Nonpriority creditor's name and mailing address</b> State of North Carolina c/o North Carolina Attorney General 114 W Edenton Street Raleigh, NC 27603  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.46	<b>Nonpriority creditor's name and mailing address</b> State of Ohio c/o Ohio Attorney General 30 E. Broad St., 14th Floor Columbus, OH 43215  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor	Delta Education Systems, Inc. Name	Case number (if known)	
3.47	<b>Nonpriority creditor's name and mailing address</b> State of Pennsylvania c/o Pennsylvania Attorney General Strawberry Square Harrisburg, PA 17120  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.48	<b>Nonpriority creditor's name and mailing address</b> State of South Carolina c/o South Carolina Attorney General 1000 Assembly Street, Room 519 Columbia, SC 29201  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.49	<b>Nonpriority creditor's name and mailing address</b> State of Tennessee c/o Tennessee Attorney General P.O. Box 20207 Nashville, TN 37202-0207  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.50	<b>Nonpriority creditor's name and mailing address</b> State of Texas c/o Texas Attorney General P.O. Box 12548 Austin, TX 78711-2548  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.51	<b>Nonpriority creditor's name and mailing address</b> State of Virginia c/o Virginia Attorney General 202 North 9th Street Richmond, VA 23219  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.52	<b>Nonpriority creditor's name and mailing address</b> State of Wisconsin c/o Wisconsin Attorney General 114 E State Capitol Madison, WI 53702  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.53	<b>Nonpriority creditor's name and mailing address</b> Twin Valley School District 4851 N. Twin Valley Road Elverson, PA 19520  <b>Date(s) debt was incurred</b> _____  <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor Delta Education Systems, Inc.

Case number (if known)

3.54	<b>Nonpriority creditor's name and mailing address</b> Wilkes-Barre Township c/o Luzerne County Attorney 200 N River Street Wilkes Barre, PA 18711	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown
	<b>Date(s) debt was incurred</b> _____	<b>Basis for the claim:</b> _____	
	<b>Last 4 digits of account number</b> _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
3.55	<b>Nonpriority creditor's name and mailing address</b> Wilmington School District 300 Wood Street New Wilmington, PA 16142	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown
	<b>Date(s) debt was incurred</b> _____	<b>Basis for the claim:</b> _____	
	<b>Last 4 digits of account number</b> _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
3.56	<b>Nonpriority creditor's name and mailing address</b> Xenia School District 819 Colorado Drive Xenia, OH 45385	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	Unknown
	<b>Date(s) debt was incurred</b> _____	<b>Basis for the claim:</b> _____	
	<b>Last 4 digits of account number</b> _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

### Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part 1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

### Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2

Lines 5a + 5b = 5c.

Total of claim amounts		
5a.	\$	0.00
5b.	+	\$ 0.00
5c.	\$	0.00

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

**Official Form 206G**

**Schedule G: Executory Contracts and Unexpired Leases**

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

- No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.  
 Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

2.2 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

2.3 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

2.4 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

## Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

 Check if this is an amended filing

## Official Form 206H

### Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

#### 1. Do you have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.  
 Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

	Name	Mailing Address	Name	Check all schedules that apply:
2.1	Academy of Court Reporting, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.2	Atlantic Coast Colleges, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.3	Berks Technical Institutel, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.4	Creative Circus, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____

Debtor Delta Education Systems, Inc.

Case number (*if known*) \_\_\_\_\_

**Additional Page to List More Codebtors**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.  
Column 1: Codebtor      Column 2: Creditor

2.5	Delta Career Education Corporation	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.6	McCann Education Centers	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.7	McCann School of Business and Technology	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.8	Miller-Motte Business College, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.9	National Career Education, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.10	Palmetto Technical College, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.11	Piedmont Business Colleges, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____

Debtor Delta Education Systems, Inc.

Case number (*if known*) \_\_\_\_\_

**Additional Page to List More Codebtors**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.12	Southwest Business Colleges, Inc.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				
2.13	The Miami-Jacobs Business College Co.	c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Field Point Agency Services, Inc.	<input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
<hr/>				

**Fill in this information to identify the case:**

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

Official Form 202

## Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule \_\_\_\_\_
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 7/27/2018

X /s/ Martina Hansen

Signature of individual signing on behalf of debtor

Martina Hansen  
Printed name

CEO Delta Education Systems, Inc.  
Position or relationship to debtor

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

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Best Case Bankruptcy

Fill in this information to identify the case:

Debtor name Delta Education Systems, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

**Official Form 207**

**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

**Part 1: Income**

**1. Gross revenue from business**

None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue  
Check all that apply

Gross revenue  
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:  
From 7/01/2018 to Filing Date

Operating a business

\$0.00

Other \_\_\_\_\_

For prior year:  
From 7/01/2017 to 6/30/2018

Operating a business

\$0.00

Other \_\_\_\_\_

For year before that:  
From 7/01/2016 to 6/30/2017

Operating a business

\$0.00

Other \_\_\_\_\_

For the fiscal year:  
From 7/01/2015 to 6/30/2016

Operating a business

\$0.00

Other \_\_\_\_\_

**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None.

Description of sources of revenue

Gross revenue from each source  
(before deductions and exclusions)

**Part 2: List Certain Transfers Made Before Filing for Bankruptcy**

**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer Check all that apply
3.1. AMBASSADOR COLLEGE BOOK - MELVILLE 445 BROAD HOLLOW RD SUITE 206 MELVILLE, NY 11747	5/2/2018	\$10,811.21	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.2. AMBASSADOR COLLEGE BOOK - MELVILLE 445 BROAD HOLLOW RD SUITE 206 MELVILLE, NY 11747	5/17/2018	\$11,064.05	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.3. DIXON HUGHES GOODMAN, LLP PO BOX 602828 CHARLOTTE, NC 28260	5/24/2018	\$15,000.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.4. GUARDIAN - ALTERNATE FUNDED PO BOX 824395 PHILADELPHIA, PA 19182	5/21/2018	\$11,211.22	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.5. MARTINA HANSEN 8618 CONOVER PL ALEXANDRIA, VA 22308	5/7/2018	\$1,717.13	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.6. US DEPARTMENT OF VETERAN AFFAIRS DEBT MANAGEMENT CENTER BISHOP HENRY WHIPPLE FEDERAL BLDG ST PAUL, MN 55111	4/26/2018	\$1,248.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.7. US DEPARTMENT OF VETERAN AFFAIRS DEBT MANAGEMENT CENTER BISHOP HENRY WHIPPLE FEDERAL BLDG ST PAUL, MN 55111	4/26/2018	\$630.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.8. US DEPARTMENT OF VETERAN AFFAIRS DEBT MANAGEMENT CENTER BISHOP HENRY WHIPPLE FEDERAL BLDG ST PAUL, MN 55111	5/8/2018	\$3,601.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____

Debtor Delta Education Systems, Inc.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer Check all that apply
3.9. RICHARD D. CRAIG 1407 PEMBROKE JONES DR WILMINGTON, NC 28405	6/1/2018	\$15,125.90	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.10 STVT-AAI	4/27/2018	\$18,776.53	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.11 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	4/30/2018	\$98,190.53	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.12 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	5/9/2018	\$32,556.81	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.13 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	5/17/2018	\$65,947.15	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.14 STVT-AAI	5/21/2018	\$298,248.51	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.15 HIGHER ONE INC 115 MUNSON ST NEW HAVEN, CT 06511	5/31/2018	\$8,696.66	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.16 UPS PO BOX 7247-0244 PHILADELPHIA, PA 19170	7/13/2018	\$58.31	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____

Debtor Delta Education Systems, Inc.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer Check all that apply
3.17 BANK OF AMERICA 100 NORTH TRYON STREET CHARLOTTE, NC 28255	7/16/2018	\$11,998.03	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.18 UPS PO BOX 7247-0244 PHILADELPHIA, PA 19170	7/20/2018	\$58.31	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.19 ANCORA EDUCATION 8701 BEDFORD EULESS ROAD, #400 HURST, TX 76053	7/12/2018	\$1,120.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.20 MARTINA HANSEN 8618 CONOVER PL ALEXANDRIA, VA 22308	7/18/2018	\$3,365.36	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.21 ANCORA EDUCATION 8701 BEDFORD EULESS ROAD, #400 HURST, TX 76053	7/20/2018	\$334.21	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.22 MARTINA HANSEN 8618 CONOVER PL ALEXANDRIA, VA 22308	7/25/2018	\$2,692.31	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

 None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Kevin Smith Employee		\$139,826.02	

Debtor Delta Education Systems, Inc.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.2. Bill Nance  Employee		\$236,047.72	
4.3. Martina Hansen 107 S West Street, Ste. 823 Alexandria, VA 22314  Employee		\$192,682.79	
4.4. Charles Brissman  Employee		\$388,990.33	
4.5. John Olsen  Employee		\$1,246,004.39	
4.6. Howard Allentoff  Employee		\$310,836.21	
4.7. Brandon Krueger  Employee		\$182,164.62	
4.8. WHETSTONE CAPITAL LLC 8406 STONE GATE DR ANNANDALE, VA 22003		\$103,698.02	Payment to Interim CFO for compensation

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property

**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount

**Part 3: Legal Actions or Assignments****7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case

Debtor Delta Education Systems, Inc.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Reliable Building Solution, Inc. v. Delta Educational Systems, Inc. aka Miller Motte Technical College or Piedmont Business Colleges, Inc. 18GS5280	Complaint for breach of contract relating to cleaning, janitorial and related services of less than \$25,000.	Hamilton County General Sessions Court Courts Building, Courtroom 6, 2nd Floor 600 Market Street Chattanooga, TN 37402	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2. Springboro-Harrison, Ltd. v. The Miami-Jacobs Business College Compant 18CV090928	Complaint for unpaid rent of \$81,900.	Warren County Court of Common Pleas 500 Justice Drive Lebanon, OH 45036	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.3. Francis Hospitality, Inc. and Delta Educational Systems, Inc. v. Read Properties, LLC d/b/a Coldwell Bank Commercial Read & Company 170894	Appeal from judgment in City of Lynchburg Circuit Court, Va.	Virginia Supreme Court 100 North 9th Street, 5th Floor P.O. Box 1315 Richmond, VA 23219	<input type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input type="checkbox"/> Concluded

**8. Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

**Part 4: Certain Gifts and Charitable Contributions****9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. Jordan Drakes Fund		3/31/2017	\$6,000.00

**Recipients relationship to debtor****Part 5: Certain Losses****10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.  List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		

**Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

Debtor Delta Education Systems, Inc.

 None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. Kutak Rock LLP 901 East Byrd Street Suite 1000 Richmond, VA 23219	Attorney Fees	May-July 2018	\$19,285.71
<b>Email or website address</b> www.kutakrock.com			
<b>Who made the payment, if not debtor?</b> See Global Notes and Attorney Fee Disclosure			

**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

 None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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**13. Transfers not already listed on this statement**

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

 None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 Ancora Intermediate Holdings LLC 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Certain assets from the Debtors, including certain campuses of the Debtors, as described in the Global Notes.	1/18/2018	Unknown
<b>Relationship to debtor</b> Third Party			

13.2 STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	3/13/2018	\$2,101,793.00
<b>Relationship to debtor</b>			

13.3 STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	3/22/2018	\$2,993,997.00
<b>Relationship to debtor</b>			

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.4 STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	4/19/2018	\$164,351.59
<b>Relationship to debtor</b>			
13.5 STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Insurance claim reimbursement	4/27/2018	\$18,776.53
<b>Relationship to debtor</b>			
13.6 STVT-AAI 8701 Bedford Euless Road, Suite 400 Hurst, TX 76053	Returning funds owned by Ancora	5/21/2018	\$298,248.51
<b>Relationship to debtor</b>			
13.7 Field Point Agency Services, Inc. 80 Field Point Road, Ste. 101 Greenwich, CT 06830	Payment to secured creditor	7/5/18	\$700,000.00
<b>Relationship to debtor</b>			
13.8 Field Point Agency Services, Inc. 80 Field Point Road, Ste. 101 Greenwich, CT 06830	Payment to secured creditor	7/6/18	\$113,000.00
<b>Relationship to debtor</b>			
13.9 Martina Hansen c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Flat Fee for Service as Debtors' Designated Representative	7/6/18	\$52,500.00
<b>Relationship to debtor</b>			
13.1 Dixon Hughes Goodman LLP 0. 440 Monticello Avenue, #1400 Norfolk, VA 23510	FY 2017 Tax Returns	6/18/2018	\$30,000.00
<b>Relationship to debtor</b>			

Debtor Delta Education Systems, Inc.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 US DEPARTMENT OF 1. VETERANS AFFAIRS ST LOUIS REGIONAL OFFICE PO BOX 66830 ST LOUIS, MO 63166	Refund	7/5/2018	\$1,100.00
<b>Relationship to debtor</b>			
13.1 PHEAA 2. 331 Innovation Blvd State College, PA 16803	Refund	6/19/2018	\$21,693.00
<b>Relationship to debtor</b>			
13.1 Guardian 3. 7 Hanover Square New York, NY 10004	Dental Claims	6/20/2018	\$25,433.28
<b>Relationship to debtor</b>			
13.1 Valli Information Systems, Inc. 4. 915 Main St. Caldwell, ID 83605	W-2 and 1099 Processing	6/21/2018	\$2,310.00
<b>Relationship to debtor</b>			

**Part 7: Previous Locations****14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

 Does not apply

Address	Dates of occupancy From-To
14.1. 99 Canal Center Plaza, Suite 501 Alexandria, VA 22308	
14.2. 4525 Columbus Street, #101 Virginia Beach, VA 23462	
14.3. P.O. Box 66775 Virginia Beach, VA 23466	

**Part 8: Health Care Bankruptcies****15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

 No. Go to Part 9. Yes. Fill in the information below.

**Facility name and address****Nature of the business operation, including type of services the debtor provides****If debtor provides meals and housing, number of patients in debtor's care****Part 9: Personally Identifiable Information****16. Does the debtor collect and retain personally identifiable information of customers?**

- No.  
 Yes. State the nature of the information collected and retained.

Student records

Does the debtor have a privacy policy about that information?

- No  
 Yes

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

- No. Go to Part 10.  
 Yes. Does the debtor serve as plan administrator?

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. Bank of America Virginia Beach, VA	XXXX-3605	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input checked="" type="checkbox"/> Other <u>Deposit Account</u>	5/21/2018	\$0.00

**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
---	--	-----------------------------	-----------------------

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

Debtor Delta Education Systems, Inc.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
---------------------------	-----------------------------------	-----------------------------	-----------------------

**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**

**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

*Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.**

- No.  
 Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
---------------------------	----------------------------------	--------------------	----------------

**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

- No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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**24. Has the debtor notified any governmental unit of any release of hazardous material?**

- No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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**Part 13: Details About the Debtor's Business or Connections to Any Business**

**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.	Dates business existed
-----------------------	-------------------------------------	--	------------------------

<b>Business name address</b>	<b>Describe the nature of the business</b>	<b>Employer Identification number</b> Do not include Social Security number or ITIN.
25.1. Creative Circus, Inc. c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Education	<b>EIN:</b>  <b>From-To</b>
25.2. Berks Technical Institute, Inc. c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Education	<b>EIN:</b>  <b>From-To</b>
25.3. Atlantic Coast Colleges, Inc. c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Education	<b>EIN:</b>  <b>From-To</b>
25.4. McCann Education Centers, Inc. c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Education	<b>EIN:</b>  <b>From-To</b>
25.5. Miller-Motte Business College, Inc. c/o The UPS Store 107 S West Street, Ste. 823 Alexandria, VA 22314	Education	<b>EIN:</b>  <b>From-To</b>

**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

 None

<b>Name and address</b>	<b>Date of service</b> <b>From-To</b>
26a.1. Dixon Hughes Goodman LLP 440 Monticello Avenue, #1400 Norfolk, VA 23510	
26a.2. Knutte & Associates 7900 Cass Avenue #210 Darien, IL 60561	

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

 None

<b>Name and address</b>	<b>Date of service</b> <b>From-To</b>
26b.1. Dixon Hughes Goodman LLP 440 Monticello Avenue, #1400 Norfolk, VA 23510	

**Name and address****Date of service  
From-To**

26b.2. Knutte & Associates  
7900 Cass Avenue #210  
Darien, IL 60561

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

**Name and address****If any books of account and records are  
unavailable, explain why**

26c.1. Martina Hansen, CEO  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

26c.2. Dixon Hughes Goodman LLP  
440 Monticello Avenue, #1400  
Norfolk, VA 23510

26c.3. Knutte & Associates  
7900 Cass Avenue #210  
Darien, IL 60561

26c.4. Service Solutions for IT  
917 Queen Street  
Portsmouth, VA 23704

26c.5. Iron Mountain  
1 Federal Street  
Boston, MA 02110

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

**Name and address**

26d.1. ACCREDITATION REVIEW COUNCIL ON EDUCATION  
6 WEST DRY CREEK CIRCLE  
SUITE 110  
LITTLETON, CO 80120

26d.2. ACICS  
750 FIRST ST NE #908  
WASHINGTON, DC 20002

26d.3. AIG  
1 FINANCIAL SQUARE  
NEW YORK, NY 10005

26d.4. AMERICAN EXPRESS  
ATTN: MECHANT REMITTANCES  
PO BOX 53765  
PHOENIX, AZ 85072

26d.5. AMERICAN EXPRESS  
PO BOX 650448  
DALLAS, TX 75265

26d.6. AMERICAN EXPRESS  
PO BOX 1270  
NEWARK, NJ 07101

**Name and address**

26d.7. AMERICAN EXPRESS CENTURION BANK  
GURSTEL CHARGO PA  
6681 COUNTRY CLUB DR  
GOLDEN VALLEY, MN 55427

26d.8. AMERICAN VETERINARY MEDICAL ASSOC  
1931 N MEACHAM RD  
SUITE 100  
SCHAUMBURG, IL 60173

26d.9. ARIZONA STATE BOARD FOR PRIVATE  
POSTSECONDARY EDUCATION  
1740 W. ADAMS  
PHOENIX, AZ 85007

26d.10. BANK OF AMERICA  
100 NORTH TRYON STREET  
CHARLOTTE, NC 28255

26d.11. CAMPUS MANAGEMENT CORP  
5201 CONGRESS AVE  
SUITE 220A  
BOCA RATON, FL 33487

26d.12. CAPITAL ONE BANK (CSA), N.A.  
ROANOKE COUNTY GENERAL DIST CT  
305 E. MAIN STREET  
SALEM, VA 24153

26d.13. CDG GROUP LLC  
650 FIFTH AVE  
NEW YORK, NY 10019

26d.14. CDW GOVERNMENT, INC  
75 REMITTANCE DR  
SUITE 1515  
CHICAGO, IL 60675

26d.15. CENGAGE LEARNING  
PO BOX 95999  
CHICAGO, IL 60694

26d.16. CIGNA GROUP INSURANCE  
PO BOX 13701  
PHILADELPHIA, PA 19101

26d.17. CIGNA HEALTH CARE  
PO BOX 644546  
PITTSBURGH, PA 15264

26d.18. COMMISSION ON ACCREDITATION FOR  
RESPIRATORY CARE  
1248 HARWOOD ROAD  
BEDFORD, TX 76021-4244

26d.19. COMMISSION ON ACCREDITATION OF ALLIED  
HEALTH EDUCATION PROGRAMS  
25400 US HIGHWAY 19 NORTH  
SUITE 158  
CLEARWATER, FL 33763

26d.20. COMMISSION ON DENTAL ACCREDITATION  
211 EAST CHICAGO AVENUE  
CHICAGO, IL 60611

**Name and address**

26d.21. COMMITTEE ON ACCREDITATION OF EDUCATIONAL  
EDUCATIONAL PROGRAMS FOR THE  
EMS PROFESSIONS  
8301 LAKEVIEW PKWY, SUITE 111-312  
ROWLETT, TX 75088

26d.22. COUNCIL ON OCCUPATIONAL EDUCATION  
7840 ROSWELL RD, BLDG 300  
SUITE 325  
ATLANTA, GA 30350

26d.23. DELL FINANCIAL SERVICES  
PAYMENT PROC. CTR.  
4319 COLLECTION CENTER DRIVE  
CHICAGO, IL 60693

26d.24. DELTA MANAGEMENT ASSOCIATES INC  
PO BOX 9191  
CHELSEA, MA 02150

26d.25. DIXON HUGHES GOODMAN, LLP  
PO BOX 602828  
CHARLOTTE, NC 28260

26d.26. ED MAP, INC.  
PO BOX 714569  
CINCINNATI, OH 45271

26d.27. EDUCATION PARTNERS LLC  
5501-A BALCONES DR  
STE 209  
AUSTIN, TX 78731

26d.28. EDUFFICIENT - OTHER  
6 FOREST AVE  
2ND FLOOR  
PARAMUS, NJ 07652

26d.29. GEORGIA NONPUBLIC POSTSECONDARY EDUCATION  
2082 E EXCHANGE PLACE  
SUITE 220  
TUCKER, GA 30084

26d.30. KIRKLAND & ELLIS LLP  
300 NORTH LASALLE ST  
CHICAGO, IL 60654

26d.31. LOUISIANA BOARD OF REGENTS  
1201 N 3RD ST #6  
BATON ROUGE, LA 70802

26d.32. MBC CARLISLE LP  
PO BOX 472  
950 E MAIN ST  
SCHUYLKILL HAVEN, PA 17972

26d.33. MCGRAW HILL  
EDUCATION HOLDINGS  
WELLS FARGO LOCKBOX 6167  
PHILADELPHIA, PA 19178

26d.34. MCGRAW-HILL COMPANIES  
PO BOX 786167  
PHILADELPHIA, PA 19178

**Name and address**

26d.35. MCGRAW-HILL COMPANIES  
WELLS FARGO LOCKBOX 6167  
PO BOX 8500  
PHILADELPHIA, PA 19178

26d.36. MEDICAL ASSISTING EDUCATION REVIEW BOARD  
20 N WACKER DR  
SUITE 1575  
CHICAGO, IL 60606

26d.37. NATIONAL ACCREDITING AGENCY FOR CLINICAL  
27321 NETWORK PLACE  
CHICAGO, IL 60673

26d.38. NATIONAL AUTOMOTIVE TECHNICIANS  
EDUCATION FOUNDATION  
101 BLUE SEAL DRIVE, SE  
SUITE 101  
LEESBURG, VA 20175

26d.39. NORTH CAROLINA COMMUNITY COLLEGE SYS  
200 W JONES ST  
RALEIGH, NC 27603

26d.40. OHIO STATE BOARD OF CAREER COLLEGES AND  
SCHOOLS  
30 EAST BROAD STREET  
SUITE 2481  
COLUMBUS, OH 43215

26d.41. PEARSON EDUCATION  
PO BOX 409479  
ATLANTA, GA 30384

26d.42. PENNSYLVANIA DEPARTMENT OF EDUCATION  
333 MARKET STREET  
HARRISBURG, PA 17126

26d.43. PENNSYLVANIA WORKFORCE DEVELOPMENT ASSOC  
205 HOUSE AVENUE  
SUITE 101  
CAMP HILL, PA 17011

26d.44. PENSKE TRUCK LEASING  
PO BOX 802577  
CHICAGO, IL 60680

26d.45. PHEAA  
1200 NORTH 7TH ST  
HARRISBURG, PA 17102

26d.46. PHEAA  
PO BOX 64849  
BALTIMORE, MD 21264

26d.47. PITNEY BOWES  
1313 N ATLANTIC FL 3  
SPOKANE, WA 99201

26d.48. RANDSTAD  
MAIL CODE (5602)  
PO BOX 105046  
ATLANTA, GA 30348

**Name and address**

26d.49. RLI  
9025 N LINDBERGH DRIVE  
PEORIA, IL 61615

26d.50. SALESFORCE.COM, INC  
PO BOX 203141  
DALLAS, TX 75320

26d.51. SOUTH CAROLINA HIGHER EDUCATION COMMISSION  
1122 LADY ST #300  
COLUMBIA, SC 29201

26d.52. SPRINT- PO BOX 219903  
PO BOX 219903  
KANSAS CITY, MO 64121

26d.53. SPRINT-PO BOX 219100  
PO BOX 219100  
KANSAS CITY, MO 64121

26d.54. SPRINT-PO BOX 4181  
PO BOX 4181  
CAROL STREAM, IL 60197

26d.55. STAPLES INC  
DEPT DC  
PO BOX 415256  
BOSTON, MA 02241

26d.56. STARR  
399 PARK AVENUE, 8TH FLOOR  
NEW YORK, NY 10022

26d.57. STATE COUNCIL OF HIGHER EDUCATION FOR VA  
101 N 14TH STREET, 10TH FLOOR  
RICHMOND, VA 23219

26d.58. STROOCK & STROOCK & LAVAN LLP  
180 MAIDEN LANE  
NEW YORK, NY 10038

26d.59. SUNTRUST BANK  
TRUST FEE UNIT  
PO BOX 26489  
RICHMOND, VA 23261

26d.60. TENNESSEE HIGHER EDUCATION COMMISSION  
TN HIGHER ED COMMISSION  
404 JAMES ROBERTSON PKWY #1900  
NASHVILLE, TN 37243

26d.61. T-MOBIL

26d.62. TRANSAMERICA  
ACCOUNTS RECEIVABLE  
PO BOX 20781  
LEHIGH VALLEY, PA 18002

26d.63. TUCSON 5151 INVESTMENTS, LLC  
1100 N WILMOT  
TUCSON, AZ 85712

**Name and address**

26d.64. U.S. BANK EQUIPMENT FINANCE  
PO BOX 790448  
ST LOUIS, MO 63179

26d.65. UNITED VAN LINES - JOHNSON CHERRY CREEK  
7009 SOUTH JORDAN RD  
CENTENNIAL, CO 80112

26d.66. UNITED VAN LINES dba SMITH DRAY LINE  
22304 NETWORK PLACE  
CHICAGO, IL 60673

26d.67. US DEPAR OF ED-BOX 530229  
GREAT LAKES  
PO BOX 530229  
ATLANTA, GA 30353

26d.68. US DEPARTMENT OF EDUCATION  
PO BOX 979026  
ST LOUIS, MO 63197

26d.69. US DEPARTMENT OF EDUCATION  
DEBT MGMT & COLLECTIONS SYSTEM  
PO BOX 5609  
GREENVILLE, TX 75403

26d.70. US DEPARTMENT OF EDUCATION  
400 MARYLAND AVENUE SW  
WASHINGTON, DC 20202

26d.71. US DEPARTMENT OF VETERAN AFFAIRS  
DEBT MANAGEMENT CENTER  
BISHOP HENRY WHIPPLE FEDERAL BLDG  
ST PAUL, MN 55111

26d.72. US DEPARTMENT OF VETERANS AFFAIRS  
ST LOUIS REGIONAL OFFICE  
PO BOX 66830  
ST LOUIS, MO 63166

26d.73. US DEPT OF EDUCATION  
DIRECT LOAN PAYMENT CENTER  
PO BOX 530260  
ATLANTA, GA 30353

26d.74. VERIZON - PO BOX 660720  
PO BOX 660720  
DALLAS, TX 75266

26d.75. VERIZON BOX 28000, LEHIGH REMIT  
PO BOX 28000  
LEHIGH VALLEY, PA 18002

26d.76. VERIZON BUSINESS-BOX 15043  
PO BOX 15043  
ALBANY, NY 12212

26d.77. VERIZON- PO BOX 15124  
PO BOX 15124  
ALBANY, NY 12212

26d.78. VERIZON WIRELESS-BOX 25505  
PO BOX 25505  
LEHIGH VALLEY, PA 18002

**Name and address**

26d.79. VERIZON-PO BOX 4830  
PO BOX 4830  
TRENTON, NJ 08650

26d.80. VERIZON-PO BOX 920041 DALLAS  
PO BOX 920041  
DALLAS, TX 75392

26d.81. W-EH ECC OWNER VI, LLC / WALTON ACQUISIT  
C/O CBRE - ELLIOT CORP CENTER  
PO BOX 82550  
GOLETA, CA 93118

26d.82. WELLS FARGO BANK NA  
PO BOX 70239  
PHILADELPHIA, PA 19176

26d.83. WELLS FARGO BANK NA - BUYOUTS  
PO BOX 310594  
DES MOINES, IA 50331

26d.84. WELLS FARGO EFS-PO BOX 5185  
P.O. BOX 5185  
SIOUX FALLS, SD 57117

26d.85. WELLS FARGO ELT  
STUDENT ASSISTANCE FOUNDATION  
2500 BROADWAY  
HELENA, MT 59620

26d.86. WELLS FARGO FINANCIAL LEASING  
PO BOX 10306  
DES MOINES, IA 50306

26d.87. WILLIS AND ASSOCIATES  
150 WEST MAIN STREET, SUITE 1840  
NORFOLK, VA 23510

26d.88. WILLIS OF NEW YORK, INC.  
PO BOX 4557  
NEW YORK, NY 10249

26d.89. WILLIS OF TENNESSEE  
29982 NETWORK PLACE  
CHICAGO, IL 60673

26d.90. WILLIS OF TENNESSEE-PO BOX 905601  
PO BOX 905601  
CHARLOTTE, NC 28290

26d.91. WILLIS OF VIRGINIA, INC.-12882 COLL CENT  
12882 COLLECTIONS CENTER DR  
CHICAGO, IL 60693

26d.92. XEROX CORP  
PO BOX 7405  
PASADENA, CA 91109

26d.93. XEROX CORP-BOX 827598  
PO BOX 827598  
PHILADELPHIA, PA 19182

26d.94. XEROX CORP-BX 650361  
PO BOX 650361  
DALLAS, TX 75265

**Name and address**

26d.95. XEROX EDUCATION SERVICES INC  
PO BOX 201322  
DALLAS, TX 75320

**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No  
 Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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**28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

Name	Address	Position and nature of any interest	% of interest, if any
Nicholas A. Orum		Director	
Joseph A. Kennedy, III		Director	
Williard E. Lynn		Director	
Martina Hansen	107 S West Street, Ste. 823 Alexandria, VA 22314	Chief Executive Officer	
Delta Career Education Corporation	P.O. Box 1197 Richmond, VA 23218	Stockholder	100

**29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?**

- No  
 Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
John P. Olsen		President and Chief Executive Officer	
Timothy J. Ryder		Interim Chief Financial Officer	

Name	Address	Position and nature of any interest	Period during which position or interest was held
Bill Nance		Vice President	
Kevin A. Smith		Treasurer	
Charles P. Brissman		Secretary	

**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No  
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 See SOFA questions 3 and 4			
<b>Relationship to debtor</b>			

**31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?**

- No  
 Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
Delta Career Education Corporation	EIN: 75-3135135

**32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?**

- No  
 Yes. Identify below.

Name of the pension fund	Employer Identification number of the parent corporation

**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.  
18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 7/27/2018

/s/ Martina Hansen

Signature of individual signing on behalf of the debtor

Martina Hansen

Printed name

Position or relationship to debtor CEO Delta Education Systems, Inc.

**Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?**

- No  
 Yes

In re Delta Education Systems, Inc.

Debtor(s)

Case No.

Chapter

7

**DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR**

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept .....	\$	19,285.71
Prior to the filing of this statement I have received .....	\$	19,285.71
Balance Due .....	\$	0.00

2. \$ 335.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:

Debtor       Other (specify)      See Global Notes

4. The source of compensation to be paid to me is:

Debtor       Other (specify)      N/A

5.  I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. Other provisions as needed:

7. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

7/27/2018

Date

/s/ Peter J. Barrett

Peter J. Barrett 46179

*Signature of Attorney*

Kutak Rock LLP

*Name of Law Firm*

901 East Byrd Street

Suite 1000

Richmond, VA 23219

804-644-1700 Fax: 804-783-6192

*For use in Chapter 13 Cases where Fees Requested Not in Excess of \$5,223*  
*(For all Cases Filed on or after 01/01/2018)*

**NOTICE TO DEBTOR(S), STANDING CHAPTER 13 TRUSTEE AND UNITED  
STATES TRUSTEE  
PURSUANT TO LOCAL BANKRUPTCY RULE 2016-1(C) AND  
CLERK'S CM/ECF POLICY 9**

Notice is hereby given that pursuant to Local Bankruptcy Rule 2016-1(C), you must file an objection with the court to the fees requested in this disclosure of compensation opposing said fees in their entirety, or in a specific amount, no later than the last day for filing objections to confirmation of the chapter 13 plan.

**PROOF OF SERVICE**

The undersigned hereby certifies that on this date the foregoing Notice was served upon the debtor(s), the standing Chapter 13 trustee, and U. S. trustee pursuant to Local Bankruptcy Rule 2016-1(C) and the Clerk's CM/ECF Policy 9, either electronically or in paper form (first class mail).

Date

*Signature of Attorney*

Academy of Court Reporting, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Atlantic Coast Colleges, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Baltimore County  
c/o Baltimore County Attorney  
400 Washington Avenue  
Towson, MD 21204

Berks County  
c/o Berks County Solicitor  
633 Court Street, 13th Floor  
Reading, PA 19601

Berks Technical Institutel, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Borough of Carlisle  
c/o Carlisle Borough Attorney  
53 W South Street  
Carlisle, PA 17013

Borough of Catasauqua  
c/o Lehigh County Attorney  
455 Hamilton Street  
Allentown, PA 18101

Borough of Hanover  
c/o York County Attorney  
45 N George Street  
York, PA 17401

Borough of West Goshen  
c/o Chester County District Attorney  
201 W Market Street, #4450  
West Chester, PA 19382

Borough of Wyomissing  
c/o Wyomissing Attorney  
22 Reading Boulevard  
Wyomissing, PA 19610-2083

Bucks County  
c/o Bucks County District Attorney  
100 N. Main Street  
Doylestown, PA 18901

Chester County  
c/o Chester County Attorney  
201 W. Market Street, Suite 4450  
West Chester, PA 19380-0989

City of Cincinnati  
c/o Cincinnati City Attorney  
801 Plum Street  
Cincinnati, OH 45202

City of Columbus  
c/o Columbus City Attorney  
77 North Front Street  
Columbus, OH 43215

City of Dayton  
c/o Dayton City Attorney  
101 W. Third Street  
Dayton, OH 45402

City of Granville  
c/o Licking County Attorney  
20 S. Second Street  
Newark, OH 43055

City of Hazelton  
c/o Luzerne County Attorney  
200 N River Street  
Wilkes Barre, PA 18711

City of Pottsville  
c/o Schuylkill County Attorney  
401 N 2nd Street  
Pottsville, PA 17901

City of Springboro  
c/o Warren County Attorney  
500 Justice Drive  
Lebanon, OH 45036

City of Sunbury  
c/o Sunbury City Attorney  
225 Market Street  
Sunbury, PA 17801

City of Troy  
c/o Miami County Attorney  
201 W. Main Street, 2nd Floor  
Troy, OH 45373

County of Anne Arundel  
c/o Anne Arundel County Attorney  
Heritage Complex, 2660 Riva Road  
Annapolis, MD 21404

County of Montgomery  
c/o Montgomery County Attorney  
2 E. Airy Street  
Norristown, PA 19401

Creative Circus, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Cumberland County  
c/o Cumberland County District Attorney  
1 Courthouse Square, Room 202  
Carlisle, PA 17013

Delta Career Education Corporation  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

District of Columbia  
c/o District of Columbia Attorney  
555 4th Street, NW  
Washington, DC 20530

Field Point Agency Services, Inc.  
80 Field Point Road, Ste. 101  
Greenwich, CT 06830

Internal Revenue Service  
400 N. 8th Street  
P.O. Box 76  
Richmond, VA 23219

Lehigh County  
c/o Lehigh County Attorney  
455 Hamilton Street  
Allentown, PA 18101

Luzerne County  
c/o Luzerne County Attorney  
200 North River Street  
Wilkes Barre, PA 18711

Marblegate Special Opportunities  
Master Fund, L.P.  
80 Field Point Road, Ste. 101  
Greenwich, CT 06830

McCann Education Centers  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

McCann School of Business and Technology  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Miller-Motte Business College, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

National Career Education, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Newton Township  
c/o Bucks County District Attorney  
100 N. Main Street  
Doylestown, PA 18901

Palmetto Technical College, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Perkiomen Valley School District  
3 Iron Bridge Drive  
Collegeville, PA 19426

Piedmont Business Colleges, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Schuylkill County  
c/o Schuylkill County Attorney  
401 N 2nd Street  
Pottsville, PA 17901

Southwest Business Colleges, Inc.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

State of Alabama  
c/o Alabama Attorney General  
P.O. Box 300152  
Montgomery, AL 36130-0152

State of Arizona  
c/o Arizona Attorney General  
2005 N. Central Avenue  
Phoenix, AZ 85004

State of California  
c/o California Attorney General  
600 W. Broadway 1800  
San Diego, CA 92101

State of Colorado  
c/o Colorado Attorney General  
1300 Broadway, 7th Floor  
Denver, CO 80203

State of Florida  
c/o Florida Attorney General  
The Capitol PL-01  
Tallahassee, FL 32399-1050

State of Georgia  
c/o Georgia Attorney General  
40 Capitol Square, SW  
Atlanta, GA 30334

State of Illinois  
c/o Illinois Attorney General  
100 W. Randolph St., 12th Floor  
Chicago, IL 60601

State of Iowa  
c/o Iowa Attorney General  
1305 E Walnut Street, #2  
Des Moines, IA 50319

State of Kansas  
c/o Kansas Attorney General  
3635 SW Avalon Lane  
Topeka, KS 66604

State of Louisiana  
c/o Louisiana Attorney General  
1885 N 3rd Street  
Baton Rouge, LA 70802

State of Maryland  
c/o Maryland Attorney General  
200 Saint Paul Street  
Baltimore, MD 21202

State of Michigan  
c/o Michigan Attorney General  
525 W Ottawa Street  
Lansing, MI 48933

State of Mississippi  
c/o Mississippi Attorney General  
550 High Street  
Jackson, MS 39201

State of Montana  
c/o Montana Attorney General  
215 N Sanders Street  
Helena, MT 59601

State of Nevada  
c/o Nevada Attorney General  
100 N Carson Street  
Carson City, NV 89701

State of New Mexico  
c/o New Mexico Attorney General  
408 Galistero Street, Villagra Building  
Santa Fe, NM 87501

State of North Carolina  
c/o North Carolina Attorney General  
114 W Edenton Street  
Raleigh, NC 27603

State of Ohio  
c/o Ohio Attorney General  
30 E. Broad St., 14th Floor  
Columbus, OH 43215

State of Pennsylvania  
c/o Pennsylvania Attorney General  
Strawberry Square  
Harrisburg, PA 17120

State of South Carolina  
c/o South Carolina Attorney General  
1000 Assembly Street, Room 519  
Columbia, SC 29201

State of Tennessee  
c/o Tennessee Attorney General  
P.O. Box 20207  
Nashville, TN 37202-0207

State of Texas  
c/o Texas Attorney General  
P.O. Box 12548  
Austin, TX 78711-2548

State of Virginia  
c/o Virginia Attorney General  
202 North 9th Street  
Richmond, VA 23219

State of Wisconsin  
c/o Wisconsin Attorney General  
114 E State Capitol  
Madison, WI 53702

The Miami-Jacobs Business College Co.  
c/o The UPS Store  
107 S West Street, Ste. 823  
Alexandria, VA 22314

Twin Valley School District  
4851 N. Twin Valley Road  
Elverson, PA 19520

Wilkes-Barre Township  
c/o Luzerne County Attorney  
200 N River Street  
Wilkes Barre, PA 18711

Wilmington School District  
300 Wood Street  
New Wilmington, PA 16142

Xenia School District  
819 Colorado Drive  
Xenia, OH 45385

**United States Bankruptcy Court  
Eastern District of Virginia**

In re Delta Education Systems, Inc.

Debtor(s)

Case No.

Chapter 7

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Delta Education Systems, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

Delta Career Education Corporation  
P.O. Box 1197  
Richmond, VA 23219

None [*Check if applicable*]

7/27/2018

Date

/s/ Peter J. Barrett

Peter J. Barrett 46179

Signature of Attorney or Litigant  
Counsel for Delta Education Systems, Inc.  
Kutak Rock LLP  
901 East Byrd Street  
Suite 1000  
Richmond, VA 23219  
804-644-1700 Fax:804-783-6192  
peter.barrett@kutakrock.com

**ACTION BY WRITTEN CONSENT OF THE  
BOARD OF DIRECTORS OF  
DELTA EDUCATIONAL SYSTEMS, INC.  
a Virginia corporation**

The undersigned being all the members of the Board of Directors (the “Board”) of **Delta Educational Systems, Inc.**, a Virginia corporation (the “Corporation”), does hereby adopt the following recitals and resolutions by written consent in lieu of a meeting in accordance with the provisions of Section 13.1-685 of the Code of Virginia, effective as of June \_\_, 2018:

WHEREAS, the Board has considered the financial and operational conditions of the Corporation’s business;

WHEREAS, the Board has reviewed the historical performance of the Corporation, the assets of the Corporation, the market for the Corporation’s services, the availability of financing and the current and long-term liabilities of the Corporation;

WHEREAS, on January 18, 2018, STVT-AAI Education, Inc., doing business as Ancora Education, acquired certain indirect assets from an affiliate of the Corporation, Delta Career Education Corporation, including campuses operating under the names of Berks Technical Institute, McCann School of Business and Technology, Miller-Motte College, Miller Motte Technical College and Creative Circus as well as certain campuses that offered professional truck driver training under the name of International Schools (the “Asset Sale”);

WHEREAS, immediately after the closing of the Asset Sale, the Corporation and its affiliates engaged in a wind-down of any remaining assets of the Corporation and its affiliates, which wind-down has now been completed;

WHEREAS, the Board has reviewed, considered and received the recommendations of the senior management of the Corporation and the advice of the Corporation’s legal, financial and other professionals and advisors with respect to potential avenues for relief that are available to the Board on behalf of the Corporation, including the risks, benefits and possibility of pursuing an orderly liquidation of the Corporation’s business and assets under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”);

WHEREAS, the Board has reviewed, considered and received the recommendations of the senior management of the Corporation and the advice of the Corporation’s legal, financial and other professionals and advisors with respect to the possibility for success in pursuing an orderly liquidation, in light of: (i) the Asset Sale; (ii) the wind-down of the remaining assets of the Corporation; (iii) the unavailability of financing to the Corporation; and (iv) the inability of the Corporation to generate cash as a result of the wind-down of its assets;

WHEREAS, the Board has reviewed, considered and received the recommendations of the senior management of the Corporation and the advice of the Corporation’s legal, financial and other professionals and advisors that the Corporation does not have a reasonable possibility of success

in effectuating an orderly liquidation under Chapter 11 of the Bankruptcy Code because the Corporation has wound-down its remaining assets, would have insufficient cash or financing with which to continue operations, if any, and because the Board is unable to determine to its reasonable satisfaction that the Corporation could meet all of its post petition liabilities;

RESOLVED, THEREFORE, that in the business judgment of the Board after consideration of the alternatives presented to it and the recommendations of senior management of the Corporation and the advice of the Corporation's legal, financial and other professionals and advisors, it is desirable and in the best interests of the Corporation, its creditors, its equity holders and its other interested parties for a voluntary petition to be filed by the Corporation under the provisions of Chapter 7 of the Bankruptcy Code; and it is

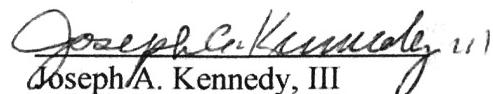
FURTHER RESOLVED, that Martina Hansen (the "Designated Representative") be, and hereby is, authorized, directed and empowered to act as the designated debtor representative on behalf of and in the name of the Corporation and execute, verify and file, or cause to be filed, all petitions, schedules, lists, motions, applications and other papers or documents and to take any and all actions which she deems necessary or proper to obtain such relief; and it is

FURTHER RESOLVED, that the engagement of the law firm Kutak Rock LLP as general bankruptcy counsel to assist the Corporation in filing under Chapter 7 of the Bankruptcy Code be and hereby is ratified and confirmed; and it is

FURTHER RESOLVED, that the Designated Representative is authorized, empowered and directed to take any and all further action and to execute and deliver any and all such further instruments and documents and to pay all such expenses (subject to Bankruptcy Court approval where required) where necessary or appropriate in order to carry out fully the intent and accomplish the purposes of the resolutions adopted herein; and it is

FURTHER RESOLVED, that all actions taken by the officers of the Corporation prior to the date hereof in connection with the possible reorganization or liquidation of the Corporation or any matters related thereto, or by virtue of these resolutions, are hereby in all respects ratified, confirmed and approved.

The undersigned members of the Board hereby consent to the foregoing resolutions and actions and direct that this Action by Written Consent be filed with the minutes of the Corporation. Said resolutions and actions shall have the same force and effect as if they were adopted at a meeting. This Action by Written Consent shall be effective as of the date stated above.

  
Joseph A. Kennedy, III

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Williard E. Lynn

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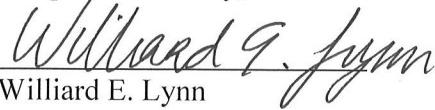
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Joseph A. Kennedy, III

  
Williard E. Lynn



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Nicholas A. Orum